

COBCC-0160

BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

RECEIVED & INSPECTED

DEC 30 2005

FCC - MAILROOM

In the Matter of:

*

Christian Worship Hour, Aberdeen, SD

*

CSR _____

Video Programming Accessibility

*

**Petition for Temporary Waiver of Closed
Captioning Requirements**

*

STATE OF SOUTH DAKOTA

SS

COUNTY OF BROWN

The Christian Worship Hour of Aberdeen, South Dakota by and through its undersigned president, William O. Edwards, being first duly sworn petitions the Federal Communications Commission as follows:

1. Petitioner is a South Dakota not for profit corporation, EIN 46-0349721. Petitioner is recognized by the Internal Revenue Service as a 501(c)(3) corporation. Its sole purpose is to broadcast weekly worship services from the First Baptist Church, Aberdeen, South Dakota.
2. Petitioner has no full time professional employees but it does have one paid nonprofessional staff member working 10 hours per week.
3. Petitioner's income is entirely composed of contributions from television viewers and other supporters. Its average weekly broadcast expenses are in excess of \$5,000. In 2004 Petitioner reported \$273,055 in gift income against expenses of \$279,687. Petitioner regularly retains on hand sufficient income to cover broadcast expenses for approximately one month. Attached hereto and incorporated by reference is a copy of the organization's 2004 990 return.
4. Petitioner is committed to providing closed captioning services for its viewers and has begun taking steps to implement closed captioning as follows:
 - a. Petitioner is already displaying lyrics to the hymns and worship songs used during the First Baptist worship service;
 - b. When the pastor makes references in his sermon to scripture passages, the text of those scripture passages is also displayed;
 - c. Petitioner has recently solicited bids from entities capable of helping Petitioner develop closed captioning for its programs. Attached is a summary of proposals from two providers, Closed Caption Productions, and Computer Prompting and Captioning Co.;

d. Petitioner has approached the flagship station of the broadcast services, KSFY of Sioux Falls, South Dakota, and asked the station to provide financial and technical assistance for closed captioning. The station is able to provide only limited technical assistance.

5. Unfortunately the implementation of Section 305 of the Telecommunications Act of 1996 caught Petitioner a bit by surprise as Petitioner became aware of the details of this act only recently. Petitioner will need to obtain more factual information regarding the closed captioning proposals referenced above, and then assemble its board of directors to act on a proposal. Petitioner will then need to secure a contract and begin to implement the technology necessary to provide closed captioning for its services. Petitioner therefore requests a 12 month waiver of the Act's closed captioning requirements and will endeavor to provide closed captioning as soon as is reasonably possible.

6. If Petitioner's request for a temporary waiver is not granted it will impose an undue burden on Petitioner. It will result in the immediate loss of several stations, which translates into a significant loss of financial contributions. Petitioner presently has no engineers or technicians on staff who might be able to provide closed captioning in the interim basis. Implementing the rules and schedules immediately is likely to result in the cessation of operations of Petitioner.

7. Petitioner anticipates that the cost of closed captioning will present a financial burden, but it is committed to raising the resources necessary to do so. It is imperative to the organization's existence and purpose that a temporary waiver be granted so that broadcast services are not interrupted as of January 1, 2006.

WHEREFORE, Petitioner requests that the Federal Communications Commission enter its order authorizing a waiver of the implementation of Section 305 of the Telecommunications Act of 1996 until January 1, 2007.

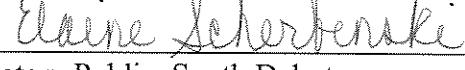
Respectfully submitted this 28th day of December, 2005.



William O. Edwards, President
Christian Worship Hour

Subscribed and sworn to before me this 28th day of December, 2005.

(SEAL)



Notary Public, South Dakota
My Comm. Expires: 11-9-2010

DEC-22-2005 16:51 From: FIRST BAPTIST CHURCH 6052259583

To: 605225:724

P.217

Form 990

Return of Organization Exempt From Income Tax

Under section 601(c), 627, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

QWAB No. 1346-0047

2004
Open to Public
Indexer: 100

Department of the Treasury
Internal Revenue Service

A For the 2004 calendar year, or tax year beginning

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<input checked="" type="checkbox"/> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization CHRISTIAN WORSHIP HOUR		D Employer identification number [REDACTED]	
		Number and street (or P.O. box if mail is not delivered to street address) 1500 EAST MELGAARD ROAD		Room/suite	E Telephone number 605-225-9581
		City or town, state or country, and ZIP + 4 ABERDEEN, SD 57401-7714		F Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Other <input type="checkbox"/> Specialty	G Annual Period Spanning
		* Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).			
B Website: ► N/A		H and I are not applicable to section 527 organizations.			
J Organization type (check all that apply) ► <input checked="" type="checkbox"/> 501(c) (3) ◀ (owner no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
K Check here ► <input type="checkbox"/> If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.		H(b) If "Yes," enter number of affiliates ►			
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ► 273,368.		H(c) Are all affiliates included? N/A <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list)			
		H(d) Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
		I Group Examination Number ►			
		M Check ► <input checked="" type="checkbox"/> If the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).			
Part II Revenue, Expenses, and Changes in Net Assets or Fund Balances					
Revenue	1 Contributions, gifts, grants, and similar amounts received	1a	273,055.	14	273,055.
	a Direct public support	1b		2	
	b Indirect public support	1c		3	
	c Government contributions (grants)			4	313.
	d Total (add lines 1a through 1c) (cash &	273,055.	nor cash	5	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			6	
	3 Membership dues and assessments			7	
	4 Interest on savings and temporary cash investments				
	5 Dividends and interest from securities				
	a Gross rents	8a			
	b Less: rental expenses	8b			
	c Net rental income or (loss) (subtract line 8b from line 8a)	8c			
	7 Other investment income (describe) ►	8d			
	a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8e			
	c Gain or (loss) (attach schedule)	8f			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8g			
b Special events and activities (attach schedule). If any amount is from gambling, check here ► <input type="checkbox"/>	9a				
a Gross revenue (not including § 512 contributions reported on line 1a)	9b				
b Less: direct expenses other than fundraising expenses	9c				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9d				
a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 109)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 8c, 10c, and 11)	12	273,368.			
13 Program services (from line 44, column (B))	13	279,342.			
14 Management and general (from line 44, column (C))	14	345.			
15 Fundraising (from line 44, column (D))	15				
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 15 and 44, column (A))	17	279,687.			
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	<6,319.			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	97,045.			
20 Other changes in net assets or fund balances (attach explanation)	20	0.			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	90,726.			

LHA Fox Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions

Form 880 (2004)

CHRISTIAN WORSHIP HOUR

Part II Statement of Functional Expenses	All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(b)(1) nonexempt charitable trusts but optional for others.	Page 2		
	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Do not include amounts reported on line 5b, 8b, 9b, 10b, or 16 of Part I.				
22 Grants and allocations (attach schedule)				
Cash: \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.		0.	0.	0.
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees		345.	345.	
32 Legal fees				
33 Supplies		8,144.	8,144.	
34 Telephone				
35 Postage and shipping		8,403.	8,403.	
36 Occupancy				
37 Equipment rental and maintenance		2,635.	2,635.	
38 Printing and publications		2,421.	2,421.	
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a TV FEES		247,700.	247,700.	
b INTERNET FEES		4,134.	4,134.	
c MISC EXPENSE		53.	53.	
d				
e				
44 Total functional expenses (add lines 22 through 43; Organizations completing columns (B), (C) and (D) add line 13-16)	44	279,687.	279,342.	345.
Joint Costs. Check ► <input type="checkbox"/> if you are following SOP 98-2.				

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ► Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ►

PROVIDE CHURCH SERVICES OF FIRST BAPTIST CHURCH ON AIR

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a PROVIDE CHURCH SERVICES OF FIRST BAPTIST CHURCH ON AIR

b	(Grants and allocations \$ _____)	279,342.
c	(Grants and allocations \$ _____)	
d	(Grants and allocations \$ _____)	
e	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►		279,342.

Form 900 (2004)
01-10-05

DEC-22-2005 16:52 From:FIRST BAPTIST CHURCH 6052259583

Tu:6052251724

P.4-17

Form 990 (2004)

CHRISTIAN WORSHIP HOUR

Page 3

Part IV Balance Sheets

Note: Where required, attach schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
	45 Cash - non-interest-bearing	3,583.	46	4,568.
	46 Savings and temporary cash investments	78,833.	47	77,381.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b		47c
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b		48c
	49 Grants receivable			49
	50 Receivables from officers, directors, trustees, and key employees			50
Assets	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges			53
	54 Investments - securities ► <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54
	55 a Investments - land, buildings, and equipment: basis	55a	35,125.	
	b Less: accumulated depreciation	55b	26,348.	14,629.
	56 Investments - other			56
	57 a Land, buildings, and equipment: basis	57a		
	b Less: accumulated depreciation	57b		57c
	58 Other assets (describe ►)			58
	59 Total assets (add lines 45 through 58) (must equal line 74)	97,045.	59	90,726.
Liabilities	60 Accounts payable and accrued expenses			60
	61 Grants payable			61
	62 Deferred revenue			62
	63 Loans from officers, directors, trustees, and key employees			63
	64 a Tax-exempt bond liabilities			64a
	b Mortgages and other notes payable			64b
	65 Other liabilities (describe ►)			65
	66 Total liabilities (add lines 60 through 65)	0.	66	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted			67
	68 Temporarily restricted			68
	69 Permanently restricted			69
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		0.	70
	71 Paid-in or capital surplus, or land, building, and equipment fund		0.	71
	72 Retained earnings, endowment, accumulated income, or other funds		97,045.	72
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 12; column (B) must equal line 21)	97,045.	73	90,726.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	97,045.	74	90,726.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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01-13-05

15080617 758222 36754

2004.05040 CHRISTIAN WORSHIP HOUR

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DEC-22-2005 16:52 From:FIRST BAPTIST CHURCH 6032259583

To: 6052251724

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Form 990 (2004)

CHRISTIAN WORSHIP HOUR

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	► N/A	b Total expenses and losses per audited financial statements	► N/A
b Amounts included on line a but not on line 12, Form 990:		c Amounts included on line a but not on line 17, Form 990:	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify): \$		(4) Other (specify): \$	
Add amounts on lines (1) through (4)	► b	Add amounts on lines (1) through (4)	► b
c Line a minus line b	► c	c Line a minus line b	► c
d Amounts included on line 12, Form 990 but not on line a:		d Amounts included on line 17, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify): \$		(2) Other (specify): \$	
Add amounts on lines (1) and (2)	► d	Add amounts on lines (1) and (2)	► d
e Total revenue per line 12, Form 990 (line a plus line d)	► e	f Total expenses per line 17, Form 990 (line c plus line d)	► f

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -5-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 1		0.	0.	0.

26 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule ► Yes No

DEC-22-2005 16:53 From:FIRST BAPTIST CHURCH 6052259583

To:6052251724

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Form 990 (2004)

CHRISTIAN WORSHIP HOUR

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Part VI Other Information

	Yes	No
78 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	78	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 886-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? b If "Yes," enter the name of the organization ► and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.	80a	X
81 a Enter direct or indirect political expenditures. See line 81 instructions b Did the organization file Form 1120-POL for this year?	81a	0
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83a	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84a	N/A
85 a 501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85a	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86 a 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86a	N/A
87 a 501(c)(12) organizations. Enter: a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87a	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(9) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► 0 ; section 4912 ► 0 ; section 4955 ► 0 .	89b	
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	89c	0 .
d Enter: Amount of tax on line 89c, above, reimbursed by the organization	89d	0 .
90 a List the states with which a copy of this return is filed ► NONE	90a	0
b Number of employees employed in the pay period that includes March 12, 2004	90b	0
91 The books are in care of ► BEVERLY WEIDE Telephone no. ► 605-225-9581		
Located at ► 1500 E MELGGARD RD, ABERDEEN, SD	ZIP+4	► 57401-7714
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041. Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	<input type="checkbox"/>

2004-05040

DEC-22-2005 16:53 From:FIRST BAPTIST CHURCH 6052259583

To:6052251724

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Form 990 (2004)

CHRISTIAN WORSHIP HOUR

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Part VII Analysis of Income-Producing Activities (See page 33 of the Instructions.)

Note: Enter gross amounts unless otherwise indicated.

93 Program service revenue

- a _____
- b _____
- c _____
- d _____
- e _____

f Medicare/Medicaid payments

g Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate:

a debt-financed property

b not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets

other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue:

- a _____
- b _____
- c _____
- d _____
- e _____

104 Subtotal (add columns (B), (D), and (E))

0. 313. 0.

105 Total (add line 104, columns (B), (D), and (E))

313.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the Instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).				

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the Instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the Instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see Instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Printed Name of Preparer	Date	Type or print name and title		
Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
Firm's name for your self-employed address and ZIP + 4	EIN			
24 2ND AVE. SW.; PO BOX 430 ABERDEEN, SD 57402-0430	Phone no.	(605) 225-8783		

Form 990 (2004)

DEC-22-2005 16:54 From:FIRST BAPTIST CHURCH 6032259583

To: 6052251724

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Total number of other employees paid over \$50,000.

1

Part II. Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the Instructions. List each one (whether individuals or firms) if there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

0310111-24-04 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 090 and Form 090-EZ.

Attachment A (Form 890 or 890-EZ) 2004

15080617 758222 36754

2004-05040 CHRISTIAN WORSHIP HOUR

36354 1

Schedule A (Form 990 or 990-EZ) 2004 CHRISTIAN WORSHIP HOUR

Part III Statements About Activities (See page 2 of the Instructions)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 3B, Part VI-A, or line 1 of Part VI-B.)
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)

b Do you have a section 409(b) annuity plan for your employees?

4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(ii).
6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv).
9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(v).
(Also complete the Support Schedule in Part IV-A.)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1976. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in:
(1) lines 5 through 12 above; or (2) Section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the Instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the Instructions.)

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12-03-04

Schedule A (Form 990 or 990-EZ) 2004

DEC-22-2005 16:54 From:FIRST BAPTIST CHURCH 6052259583

To:6052251724

P.10/17

Schedule A (Form 990 or D90-EZ) 2004 CHRISTIAN WORSHIP HOUR

Page 3

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(b) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
16 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	260,799.	179,517.	140,770.	153,002.	734,088.
18 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	189.	721.	6,786.	3,056.	10,752.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets			SEE STATEMENT 2 2,318.		2,318.
23 Total of lines 15 through 22	260,988.	180,238.	149,874.	156,058.	747,158.
24 Line 23 minus line 17	260,799.	179,517.	143,088.	153,002.	736,406.
25 Enter 1% of line 23	2,610.	1,802.	1,499.	1,561.	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	c Total support for section 509(a)(1) test: Enter line 24, column (e)	d Add Amounts from column (e) for lines: 18	e Public support (line 26c minus line 26d total)
				19	2,318.
				22	2,318.
				26b	0.
				26c	736,406.
				d Add Amounts from column (e) for lines: 18	2,318.
				22	2,318.
				26d	736,406.
				26e	99.6852%
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, such "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A (2003) (2002) (2001) (2000)	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A (2003) (2002) (2001) (2000)	c Add: Amounts from column (e) for lines: 15	16	17

* <u>Line 27c total</u>	<u>and line 27b total</u>	27d	N/A
8 Public support (line 27c total minus line 27d total)		27e	N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			
g Public support percentage (line 27a / line 27c)			

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To: 6052251724

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Schedule A (Form 990 or 990-EZ) 2004 CHRISTIAN WORSHIP HOUR

Page 4

Part V Private School Questionnaire (See page 7 of the instructions.)**N/A**

To be completed ONLY by schools that checked the box on line 6 in Part IV



- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? **29**
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? **30**
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? **31**
 If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

Yes**No**

- 32** Does the organization maintain the following:
- a Records indicating the racial composition of the student body, faculty, and administrative staff? **32a**
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? **32b**
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? **32c**
 - d Copies of all material used by the organization or on its behalf to solicit contributions? **32d**
 If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 33** Does the organization discriminate by race in any way with respect to:
- a Students' rights or privileges? **33a**
 - b Admissions policies? **33b**
 - c Employment of faculty or administrative staff? **33c**
 - d Scholarships or other financial assistance? **33d**
 - e Educational policies? **33e**
 - f Use of facilities? **33f**
 - g Athletic programs? **33g**
 - h Other extracurricular activities? **33h**
 If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

- 34 a** Does the organization receive any financial aid or assistance from a governmental agency? **34a**
b Has the organization's right to such aid ever been revoked or suspended?
 If you answered "Yes" to either 34a or b, please explain using an attached statement.
- 36** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 76-60, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation **36**

Schedule A (Form 990 or 990-EZ) 2004

DEC-22-2005 16:33 From:FIRST BAPTIST CHURCH 6052269583

To:0052251724

P.12/17

Schedule A (Form 990 or 990-EZ) 2004 CHRISTIAN WORSHIP HOUR

Page 6

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the Instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ► a	If the organization belongs to an affiliated group.	Check ► h	If you checked "a" and "linked control" provisions apply.
Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
N/A			
38 Total lobbying expenditures to influence public opinion (grassroots lobbying)		38	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)		37	
38 Total lobbying expenditures (add lines 36 and 37)		38	
39 Other exempt purpose expenditures		39	
40 Total exempt purpose expenditures (add lines 38 and 39)		40	
41 Lobbying nontaxable amount Enter the amount from the following table.			
If the amount on line 40 is -		The lobbying nontaxable amount is -	
Not over \$300,000		20% of the amount on line 40	
Over \$300,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$300,000	
Over \$1,000,000 but not over \$1,500,000		\$176,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000		\$226,000 plus 6% of the excess over \$1,500,000	
Over \$17,000,000		\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)		41	
43 Subtract line 42 from line 38 Enter -0- if line 42 is more than line 38		42	
44 Subtract line 41 from line 38. Enter +0+ if line 41 is more than line 38		43	
44		44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the Instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the Instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines a through h.)			0.
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities			

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11-24-04

Schedule A (Form 990 or 990-EZ) 2004

15080617 758222 36754

2004.05040 CHRISTIAN WORSHIP HOUR

36754_1

DEC-22-2005 16:57 From:FIRST BAPTIST CHURCH 6052259583

To:6052251724

P.14/17

CHRISTIAN WORSHIP HOUR

FORM 990	PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT 1
----------	---	-------------

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
WILLIAM EDWARDS ABERDEEN SD 57401	PRES 0	0.	0.
MARIE HOVLAND ABERDEEN SD 57401	V PRES 0	0.	0.
PAT KLABO ABERDEEN SD 57401	SEC 0	0.	0.
BEVERLY WEIDE ABERDEEN SD 57401	TREA 0	0.	0.
DR DAROLD OPP ABERDEEN SD 57401	DIR 0	0.	0.
HANK BOWKER ABERDEEN SD 57401	DIR 0	0.	0.
WAYNE GREENFIELD ABERDEEN SD 57401	DIR 0	0.	0.
GREG PETERSON ABERDEEN SD 57401	DIR 0	0.	0.
KENT CUTLER ABERDEEN SD 57401	DIR 0	0.	0.
DR HAROLD E SALEM ABERDEEN SD 57401	SPEAKER 0	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		0.	0.

Form 8868
(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1700

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ►
 - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ►

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension. Instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization	Employer Identification number
	CHRISTIAN WORSHIP HOUR	
File by the due date for filing your return. See Instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1500 EAST MELGAARD ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ABERDEEN, SD 57401-7714	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 890 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 890-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(c) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 890-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 890-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► **BEVERLY WEIDE**
Telephone No. ► **605-225-9581** FAX No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____, if this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and GENs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a Form 990-T corporation) extension of time until **AUGUST 15, 2005** to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► calendar year **2004** or
 ► tax year beginning _____, and ending _____.
- 2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 3a If this application is for Form 890-BL, 890-PF, 890-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____
- b If this application is for Form 890-PF or 890-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____
- c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____ N/A

Caution: If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8433-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 12-2004)

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01-10-04

15080617 758222 36754

2004.05040 CHRISTIAN WORSHIP HOUR

36754 1

DEC-22-2005 16:57 From:FIRST BAPTIST CHURCH 6052259583

To:6052251724

P.17/17

36754 CHRISTIAN WORSHIP HOUR		Tax Asset Detail 1/01/04 - 12/31/04										
FYE: 12/31/2004		06/08/2005 11:03 AM Page 1										
Asset Group	Property Description	Date In Service	Tax Cost	Sec 179 Exp	Sec 179 Current = G	Tax Sec 168(K) And	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Fax Period
1 EQUIPMENT	COMPUTER & TV	6/15/01	2,388.00	0.00	0.00	1,394.00	391.60	1,791.60	596.40	1,195.20	SINDB	5.0
2	CAMERAS & CONTROL SYSTEMS	6/15/01	32,737.00	0.00	0.00	19,102.00	5,454.00	24,556.00	8,183.00	15,000.00	150DB	5.0
	EQUIPMENT		35,125.00	0.00c	0.00c	20,496.00	5,851.60	26,347.60	8,777.40			
	Grand Total		35,125.00	0.00c	0.00	20,496.00	5,851.60	26,347.60	8,777.40			

Closed Caption Productions

\$175/hr

Encoder/modem \$2000

Telephone Coupler \$200

2 Phone lines

Computer Prompting and Captioning Co

\$150/hr

Encoder \$1200

2 Phone lines

\$3500-speech recognition software

\$4500-better software-can fix errors post production for the tapes